



## The Practice of Accountancy by Substantial Equivalency in the State of Indiana

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*Effective July 1, 2007 – Notification no longer required*

### Individuals with principal place of business outside Indiana

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Pursuant to Indiana Code 25-2.1-4-10(a), an individual who does not have a principal place of business in Indiana and who either has a valid certificate as a CPA from any state that the Indiana Board of Accountancy has determined to be in substantially equivalent with the licensure requirements of Indiana shall be presumed to have qualifications substantially equivalent to Indiana's requirements and shall have all the privileges granted to the holder of a CPA certificate under Indiana Code 25-2.1-3 or a permit under Indiana Code 25-2.1-5. An individual specific qualifications may also be determined by the Indiana Board of Accountancy to be substantially equivalent to the CPA licensure requirements of Indiana,

Notwithstanding any other provision of law, an individual who offers or renders professional services, in person or by mail, telephone, or other electronic means, as authorized under this section:

- (1) is not required to provide notice or other submissions to the board; and
- (2) is subject to the requirements listed below.

An individual of another state exercising the privileges granted under Indiana Code 25-2.1-4-10(a) consents, as a condition of this privilege, to:

- (1) the personal and subject matter jurisdiction and disciplinary authority of the Indiana Board of Accountancy;
- (2) comply with Indiana Code 25-2.1 and Title 872 of the Indiana Administrative Code; and
- (3) that if a certificate as a CPA from the state of the individual's principal place of business is no longer valid, the individual shall cease exercising the privilege granted under this section in Indiana, individually and on behalf of the CPA firm; and
- (4) the appointment of the Indiana Board of Accountancy or the Indiana Professional Licensing Agency on whom process may be served in any action or proceeding by the Indiana Board of Accountancy against the individual.

### Individuals with a principal place of business in Indiana

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If an individual has or intends to have a principal place of business in Indiana and holds a CPA certificate in a state with requirements substantially equivalent to those of Indiana may apply for a reciprocal Indiana CPA license. In order to do so the individual must do the following:

- Complete of the "Initial License Application" (Form 49209) (Page 1 only)
- Contact original state of licensure to submit license verification to Indiana
- Mail completed application and payment of \$75 to:

Indiana Professional Licensing Agency  
Attn: Indiana Board of Accountancy  
402 W. Washington St., Room W072  
Indianapolis, Indiana 46204